



4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040X, 1040-SR and All Attachments and Related Forms

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and continuing information collections, as required by the Paperwork Reduction Act of 1995 (PRA). This notice requests comments on all forms used by individual taxpayers: Form 1040, U.S. Individual Income Tax Return; Form 1040NR; Form 1040NR-EZ; Form 1040X, 1040-SR and attachments, related forms and, some related regulations (see the Appendix A and B to this notice). In addition, there are numerous OMB numbers that report burden already included in this OMB number. In order to eliminate this duplicative burden reporting, 25 OMB numbers are being obsoleted. See Appendix C for information on the obsoleted OMB numbers and the burden that was/is reported under those numbers.

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Direct all written comments to The OMB Unit, SE:W:CAR:MP:T:M:SS, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information should be directed to Laurie Brimmer, at

Internal Revenue Service, Room 6526, 1111 Constitution Avenue N.W., Washington DC 20224, or through the internet, at laurie.e.brimmer@irs.gov.

SUPPLEMENTARY INFORMATION:

PRA Approval of Forms Used by Individual Taxpayers

Under the PRA, OMB assigns a control number to each "collection of information" that it reviews and approves for use by an agency. The PRA also requires agencies to estimate the burden for each collection of information. Burden estimates for each control number are displayed in (1) PRA notices that accompany collections of information, (2) Federal Register notices such as this one, and (3) OMB's database of approved information collections.

Taxpayer Burden

Burden is defined as the time and out-of-pocket costs incurred by taxpayers in complying with the Federal tax system and are estimated separately. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation fees, the purchase price of tax preparation software, submission fees, photocopying costs, postage, and phone calls (if not toll-free).

Taxpayer Burden Estimates

Table 1 shows the preliminary burden estimates for individual taxpayers filing 2020 Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040X, 1040-SR tax return. The estimate is preliminary and reflects only the change in burden from technical adjustments related to updating the number of affected taxpayers to reflect the FY2020 forecast. The estimate will be revised to reflect legislative and regulatory changes since 2018 and further detail about the burden estimates will be provided for the 30-day notice for this FRN.

Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type.

Proposed PRA Submission to OMB

Title: U.S. Individual Income Tax Return

OMB Number: 1545–0074

Form Numbers: Form 1040; Form 1040NR; Form 1040NR-EZ, Form 1040X, 1040-SR and all attachments and related forms (see the Appendix A to this notice).

Abstract: OMB number 1545-0074 reports the estimated burden incurred by individual taxpayers to meet their tax-compliance-related reporting requirements. The estimate is preliminary and reflects only the change in burden related to technical adjustments related to updating the number of affected taxpayers to reflect the FY2020 forecast. **Type of Review:** Revision of currently approved collections

Affected Public: Individuals or households

Estimated Number of Respondents: 159,800,000

Total Estimated Time: 1.755 billion hours (1,755,000,000 hours)

Estimated Time Per Respondent: 10.98 hours

Total Estimated Out-of-Pocket Costs: \$32.318 billion (\$32,318,000,000)

Estimated Out-of-Pocket Cost Per Respondent: \$202

Total Monetized Burden Costs: \$60.424 billion (\$60,424,000,000)

Estimated Total Monetized Burden Per Respondent: \$378.

Note: Amounts below are for FY2020. Reported time and cost burdens are national averages and do not necessarily reflect a “typical” case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. Detail may not add due to rounding.

Table 1: ICB Estimates for the 1040/NR/NR-EZ/X series of returns and supporting forms and schedules			
FY2020			
	FY19	Program Change due to Adjustment	FY20
Number of Taxpayers	157,800,000	2,000,000	159,800,000
Burden in Hours	1,784,000,000	(28,000,000)	1,755,000,000
Burden in Dollars	31,764,000,000	554,000,000	32,318,000,000
Monetized Total Burden	60,225,000,000	199,000,000	60,424,000,000

Source RAAS:KDA 9/3/2019

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB Control Number.

Books or records relating to a collection of information must be retained as long as their content may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: September 24, 2019.

Laurie Brimmer,

Senior Tax Analyst.

Appendix A

Form No.	Form Name
Form 1040	U.S. Individual Tax Return
Form 1040 X	Amended U.S. Individual Income Tax Return
Form 1040 NR	U.S. Nonresident Alien Income Tax Return
Form 1040 NR-EZ	U.S. Income Tax Return for Certain Nonresident Aliens with No Dependents
Schedule A (1040)	Itemized Deductions
Schedule B (Form 1040)	Interest and Ordinary Dividends
Schedule C (Form 1040)	Profit or Loss from Business
Schedule C-EZ (Form 1040)	Net Profit from Business
Schedule D (Form 1040)	Capital Gains and Losses
Schedule E (Form 1040)	Supplemental Income and Loss
Schedule EIC (Form 1040)	Earned Income Credit
Schedule F (Form 1040)	Profit or Loss from Farming
Schedule H (Form 1040) and Sch H(PR)	Household Employment Taxes
Schedule J (Form 1040)	Income Averaging for Farmers and Fishermen
Schedule R (Form 1040)	Credit for the Elderly or the Disabled
Schedule SE (Form 1040)	Self-Employment Tax
Form 1040 V	Payment Voucher
Form 1040 ES/OCR	Estimated Tax for Individuals (Optical Character Recognition with Form 1040V)
Form 1040 ES	Estimate Tax for Individuals
Form 673	Statement for Claiming Exemption from Withholding on Foreign Earned Income Eligible for the Exclusions Provided by Section 911
Form 926	Return by a U.S. Transferor of Property to a Foreign Corporation
Form 970	Application to Use LIFO Inventory Method
Form 972	Consent of Shareholder to Include Specific Amount in Gross Income

Form 982	Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)
Form 1045	Application for Tentative Refund
Form 1116	Foreign Tax Credit
Form 1127	Application for Extension of Time for Payment of Tax
Form 1128	Application to Adopt, Change, or Retain a Tax Year
Form 1310	Statement of Person Claiming Refund Due to a Deceased Taxpayer
Form 2106	Employee Business Expenses
Form 2106-EZ	Unreimbursed Employee Business Expenses
Form 2120	Multiple Support Declaration
Form 2210	Underpayment of Estimated Tax by Individuals, Estates, and Trusts
Form 2210-F	Underpayment of Estimated Tax by Farmers and Fishermen
Form 2350	Application for Extension of Time to File U.S. Income Tax Return
Form 2350 SP	Solicitud de Prorroga para Presentar la Declaracion del Impuesto Personal sobre el Ingreso de los Estados Unidos
Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains
Form 2441	Child and Dependent Care Expenses
Form 2555	Foreign Earned Income
Form 2555 EZ	Foreign Earned Income Exclusion
Form 2848	Power of Attorney and Declaration of Representative
Form 3115	Application for Change in Accounting Method
Form 3468	Investment Credit
Form 3520	Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts
Form 3800	General Business Credit
Form 3903	Moving Expenses
Form 4029	Application for Exemption from Social Security and Medicare Taxes and Waiver of Benefits
Form 4070	Employee's Report of Tips to Employer
Form 4070A	Employee's Daily Record of Tips
Form 4136	Credit for Federal Tax Paid on Fuels
Form 4137	Social Security and Medicare Tax on Underreported Tip Income
Form 4255	Recapture of Investment Credit

Form 4361	Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders, and Christian Science Practitioners
Form 4562	Depreciation and Amortization
Form 4563	Exclusion of Income for Bona Fide Residents of American Samoa
Form 4684	Casualties and Thefts
Form 4797	Sale of Business Property
Form 4835	Farm Rental Income and Expenses
Form 4852	Substitute for Form W-2, Wage and Tax Statement or Form 1099-R, Distributions From Pension Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
Form 4868	Application for Automatic Extension of Time to File Individual U.S. Income Tax Return
Form 4868 SP	Solicitud de Prorroga Automatica para Presentar la Declaracion del Impuesto sobre el Ingreso Personal de los Estados Unidos
Form 4952	Investment Interest Expense Deduction
Form 4970	Tax on Accumulation Distribution of Trusts
Form 4972	Tax on Lump-Sum Distributions
Form 5074	Allocation of Individual Income Tax To Guam or the Commonwealth of the Northern Mariana Islands (CNMI)
Form 5213	Election to Postpone Determination as to Whether the Presumption Applies that an Activity is Engaged in for Profit
Form 5329	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
Form 5405	First-Time Homebuyer Credit
Form 5471	Information Return of U.S. Persons with Respect to Certain Foreign Corporations
Schedule J (Form 5471)	Accumulated Earnings and Profits (E&P) and Taxes of Controlled Foreign Corporations
Schedule M (Form 5471)	Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons
Schedule O (Form 5471)	Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of its Stock
Form 5695	Residential Energy Credits

Form 5713	International Boycott Report
Schedule A (Form 5713)	International Boycott Factor (Section 999(c)(1))
Schedule B (Form 5713)	Specifically Attributable Taxes and Income (Section 999(c)(2))
Schedule C (Form 5713)	Tax Effect of the International Boycott Provisions
Form 5754	Statement by Person(s) Receiving Gambling Winnings
Form 5884	Work Opportunity Cost
Form 6198	At-Risk Limitations
Form 6251	Alternative Minimum Tax-Individuals
Form 6252	Installment Sale Income
Form 6478	Credit for Alcohol Used as Fuel
Form 6765	Credit for Increasing Research Activities
Form 6781	Gains and Losses From Section 1256 Contracts and Straddles
Form 8082	Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)
Form 8275	Disclosure Statement
Form 8275-R	Regulation Disclosure Statement
Form 8283	Noncash Charitable Contributions
Form 8332	Release of Claim to Exemption for Child of Divorced or Separated Parents
Form 8379	Injured Spouse Claim and Allocation
Form 8396	Mortgage Interest Credit
Form 8453	U.S. Individual Income Tax Declaration for an IRS e-file Return
Form 8582	Passive Activity Loss Limitation
Form 8582-CR	Passive Activity Credit Limitations
Form 8586	Low-Income Housing Credit
Form 85948801	Asset Acquisition Statement
Form 8606	Nondeductible IRAs
Form 8609-A	Annual Statement for Low-Income Housing Credit
Form 8611	Recapture of Low-Income Housing Credit
Form 8615	Tax for Certain Children Who Have Investment Income of More than \$1,800
Form 8621	Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund

Form 8621-A	Late Deemed Dividend or Deemed Sale Election by a Passive Foreign Investment Company
Form 8689	Allocation of Individual Income Tax to the Virgin Islands
Form 8693	Low-Income Housing Credit Disposition Bond
Form 8697	Interest Computations Under the Look-Back Method for Completed Long-Term Contracts
Form 8801	Credit for Prior Year Minimum Tax-Individuals, Estates, and Trusts
Form 8812	Additional Child Tax Credit
Form 8814	Parents' Election to Report Child's Interest and Dividends
Form 8815	Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989
Form 8818	Optional Form to Record Redemption of Series EE and I U.S. Savings Bonds Issued After 1989
Form 8820	Orphan Drug Credit
Form 8821	Tax Information Authorization
Form 8822	Change of Address
Form 8824	Like-Kind Exchanges
Form 8826	Disabled Access Credit
Form 8828	Recapture of Federal Mortgage Subsidy
Form 8829	Expenses for Business Use of Your Home
Form 8832	Entity Classification Election
Form 8833	Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)
Form 8834	Qualified Electric Vehicle Credit
Form 8835	Renewable Electricity and Refined Coal Production Credit
Form 8838	Consent to Extend the Time to Assess Tax Under Section 367-Gain Recognition Statement
Form 8839	Qualified Adoption Expenses
Form 8840	Closer Connection Exception Statement for Aliens
Form 8843	Statement for Exempt Individuals and Individuals With a Medical Condition
Form 8844	Empowerment Zone and Renewal Community Employment Credit
Form 8845	Indian Employment Credit

Form 8846	Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee tips
Form 8853	Archer MSAs and Long-Term Care Insurance Contracts
Form 8854	Initial and Annual Expatriation Information Statement
Form 8858	Information Return of U.S. Persons With Respect to Foreign Disregarded Entities
Schedule M (Form 8858)	Transactions Between controlled Foreign Disregarded Entity and Filer or Other Related Entities
Form 8859	District of Columbia First-Time Homebuyer Credit
Form 8862	Information to Claim Earned Income Credit After Disallowance
Form 8863	Education Credits
Form 8864	Biodiesel Fuels Credit
Form 8865	Return of U.S. Persons With Respect to Certain Foreign Partnerships
Schedule K-1	Partner's Share of Income Deductions, Credits, etc.
Schedule O (Form 8865)	Transfer of Property to a Foreign Partnership
Schedule P (Form 8865)	Acquisitions, Dispositions, and Changes of Interests in a Foreign Partnership
Form 8866	Interest Corporation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method
Form 8873	Extraterritorial Income Exclusion
Form 8874	New Markets Credit
Form 8878	IRS e-file Signature Authorization for Form 4686 or Form 2350
Form 8878 SP	Autorizacion de firma para presentar por medio del IRS e-file para el Formulario 4868 (SP) o el Formulario 2350 (SP)
Form 8879	IRS e-file Signature Authorization
Form 8879 SP	Autorizacion de firm para presentar la Declaracion por medio del IRS e-file
Form 8880	Credit for Qualified Retirement Savings Contributions
Form 8881	Credit for Small Employer Pensions Plan Startup Costs
Form 8882	Credit for Employer-Provided Childcare Facilities and Services
Form 8885	Health Coverage Tax Credit
Form 8886	Reportable Transaction Disclosure Statement
Form 8888	Direct Deposit of Refund to More than One Account
Form 8889	Health Savings Accounts (HSAs)

Form 8896	Low Sulfur Diesel Fuel Production Credit
Form 8898	Statement for Individuals Who Begin or End Bona Fide Residence in a U.S. Possession
Form 8900	Qualified Railroad Track Maintenance Credit
Form 8903	Domestic Production Activities Deduction
Form 8906	Distills Spirits Credit
Form 8907	Nonconventional Source Fuel Credit
Form 8908	Energy Efficient Home Credit
Form 8910	Alternative Motor Vehicle Credit
Form 8911	Alternative Fuel Vehicle Refueling Property Credit
8912	Credit to Holders of Tax Credit Bonds
Form 8917	Tuition and Fees Deduction
Form 8919	Uncollected Social Security and Medicare Tax on Wages
Form 8925	Report of Employer-Owned Life Insurance Contracts
Form 8932	Credit for Employer Differential Wage Payments
Form 8933	Carbon Dioxide Sequestration Credit
Form 8936	Qualified Plug-In Electric Drive Motor Vehicle Credit
Form 9465	Installment Agreement Request
Form 9465 SP	Solicitud para un Plan de Pagos a Plazos
Form SS-4	Application for Employer Identification Number
Form SS-8	Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding
Form T (Timber)	Forest Activities Schedules
Form W-4	Employee's Withholding Allowance Certificate
Form W--4 P	Withholding Certificate for Pension or Annuity Payments
Form W-4 S	Request for Federal Income Tax Withholding From Sick Pay
Form W-4 V	Voluntary Withholding Request
Form W-4 (SP)	Certificado de Exencion de la Retencion del Empleado
Form W-7	Application for IRS Individual Taxpayer Identification Number
Form W-7 A	Application for Taxpayer Identification Number for Pending U.S. Adoptions
Form W-7 (SP)	Solicitud de Numero de Indenticacion Personal del Contribuyente del Servicio de Impuestos Internos
Form 1040 ES (NR)	U.S. Estimated Tax for Nonresident Alien Individuals

Form 1040 ES (PR)	Federales Estimadas del Trabajo por Cuenta Propia y sobre el Empleo de Empleados Domestocs-Puerto Rico
W-7 (COA)	Certificate of Accuracy for IRS Individual Taxpayer Identification Number
Form 1040 Schedule 1	Form 1040 Schedule 1 Additional Income and Adjustments to Income
Form 1040 Schedule 2	Form 1040 Schedule 2 Tax
Form 1040 Schedule 3	Form 1040 Schedule 3 Nonrefundable Credits
Form 1040 Schedule 4	Form 1040 Schedule 4 Other Taxes
Form 1040 Schedule 5	Form 1040 Schedule 5 Other payments and Refundable Credits
Form 1040 Schedule 6	Form 1040 Schedule 6 Foreign Address and Third Party Designee
Form 1040-C	U.S. Departing Alien Income Tax Return
Form 1040-SR	U.S. Income Tax Return for Seniors
Form 8867	Paid Preparer's Due Diligence Checklist
Form 8915-C	Qualified 2018 Disaster Retirement Plan Distributions and Repayments
Form 8958	Allocation of Tax Amounts Between Certain Individuals in Community Property States
Form 8962	Premium Tax Credit (PTC)
Form 965-C	Form 965-C, Transfer Agreement Under 965(h)(3)
Form 3911	Taxpayer Statement Regarding Refund
Form 8857	Request for Innocent Spouse Relief
Form 8302	Electronic Deposit of Tax Refund of \$1 Million or more.
Form 14039	Identity Theft Affidavit
Form 14095	The Health Coverage Tax Credit (HCTC) Reimbursement Request Form
Form 8938	Statement of Specified Foreign Financial Assets

Appendix B

	Title / Description
1545-0735**	Final Amortization of Reforestation Expenditures (TD 7927)
1545-0768***	TD 7898 - Employers Qualified Educational Assistance Programs
1545-0771***	TD 8864 (Final); EE-63-88 (Final and temp regulations) Taxation of Fringe Benefits and Exclusions From Gross Income for Certain Fringe Benefits; IA-140-86 (Temporary) Fringe Benefits Treas reg 1.274
1545-0782**	Limitation on reduction in income tax liability incurred to the Virgin Islands
1545-0916***	TD 8073 (Temporary Regulations) - Effective Dates and Other Issues Arising Under the Employee Benefit Provisions of the Tax Reform Act of 1984.
1545-1005**	TD 8302 - Low-Income Housing Credit for Federally-assisted Buildings
1545-1051**	TD 8556 (Final) - Computation and Characterization of Income and Earnings and Profits Under the Dollar Approximate Separate Transactions Method of Accounting (DASTM)
1545-1056**	REG-209020-86 (NPRM & Temporary) - Foreign Tax Credit: Notification of Foreign Tax Redeterminations
1545-1112	Time and Manner of Making Certain Elections Under the Technical and Miscellaneous Revenue Act of 1988 (26 CFR 301.9100-8)

1545-1131	TD 8400 - (Final) Taxation of Gain or Loss from Certain Nonfunctional Currency Transactions (Section 988 Transactions)
1545-1132**	Denial of interest deduction on certain obligations to foreign persons
1545-1139**	Adjustments to Basis of Stock and Indebtedness to Shareholders of S Corporations and Treatment of Distributions by S Corporations to Shareholders (TD 9300); TD 9428 - Section 1367 Regard
1545-1201*	Election to Expense Certain Depreciable Business Assets
1545-1244*	T.D. 9013 Limitation on Passive Activity Losses and Credits- Treatment on Self-Charged Items of Income and Expense
1545-1251**	TD 8437 - Limitations on Percentage Depletion in the Case of Oil and Gas Wells
1545-1265	Capitalization of Interest
1545-1353	TD 8517: Debt Instruments With Original Discount; Imputed Interest on Deferred Payment Sales or Exchanges of Property; TD 9599: Property Traded on an Established Market
1545-1435	TD 8706 Electronic Filing of Form W-4
1545-1450	Debt Instructions With Originals Issue Discount; Contingent Payments; Anti-Abuse Rule (TD 8674)
1545-1452*	FI-43-94 (TD 8649 - Final) Regulations Under Section 1258 of the Internal Revenue Code of 1986; Netting Rule for Certain Conversion Transactions.
1545-1464*	TD 8960 (Final) - Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions

1545-1484**	TD 8881(Final) REG-242282-97 (formerly Intl-62-90, Intl-32-93, Intl-52-86, and Intl-52-94) General Revision of Regulations Relating to Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons and Revisions of Information
1545-1522***	Revenue Procedure 2017-52, 2017-1, 2017-3 Rulings and determination letters
1545-1546***	Revenue Procedure 97-33, EFTPS (Electronic Federal Tax Payment System)
1545-1595	Automatic Data Processing - (Rev. Proc. 98-25)
1545-1616*	TD 8816 (Final) Roth IRAs
1545-1649*	Rev. Proc. 99-21 Disability Suspension
1545-1660**	Notice 99-43 Nonrecognition Exchanges under Section 897
1545-1701**	Revenue Procedure 2000-37 - Reverse Like-kind Exchanges (as modified by Rev Proc. 2004-51)
1545-1748**	Changes in Accounting Periods - REG-106917-99 (TD 8669 / Final)
1545-1773*	Revenue Procedure 2014-55, Election Procedures and Information Reporting with Respect to Interests in Certain Canadian Retirement Plans
1545-1792	Split-Dollar Life Insurance Arrangements
1545-1797**	(TD9082)(Final), Revision of Income Tax Regulations under Sections 897, 1445, and 6109 to require use of Taxpayer Identifying Numbers on Submission under the Section 897 and 1445
1545-1816*	TD 9054 - Disclosure of Returns and Return Information to Designee of Taxpayer (as amended by TD 9618)

1545-1831**	TD 9157 (Final) Guidance Regarding the Treatment of Certain Contingent Payment Debt Instruments w/ one or more Payments that are Denominated in, or Determined by Reference to, a Nonfunctional Currency
1545-1834**	Revenue Procedure 2003-39, Section 1031 LKE (Like-Kind Exchanges) Auto Leasing Programs
1545-1843**	TD 9207 (final) - Assumptions of Partner Liabilities; REG-106736-00 (NPRM)
1545-1855**	TD 9285 - Limitation on Use of the Nonaccrual-Experience Method of Accounting Under Section 448(d)(5)
1545-1899	Timely Mailing Treated As Timely Filing
1545-1900**	(TD 9212) Final, Source of Compensation for Labor or Personal Services
1545-1903**	TD 9168 - Optional 10-Year Write-off of Certain Tax Preferences (REG-124405-03)
1545-1930*	T.D. 9248 - Residence and Source Rules Involving U.S. Possessions and Other Conforming Changes (Final and Temporary)
1545-1937**	Notice 2005-41, Guidance Regarding Qualified Intellectual Property Contributions
1545-1956*	Rev. Proc. 2007-25, Revenue Procedure regarding I.R.C. 6707A(e) and Disclosure with the SEC
1545-1992	REG-146459-05 - TD 9324 (Final) Designated Roth Contributions Under Section 402A
1545-1994**	Notice 2008--36: Amplification of Notice 2006--28 Energy Efficient Homes Credit; Manufactured Homes
1545-2001	Rev. Proc. 2006-16, Renewal Community Depreciation Provisions
1545-2018*	Revenue Procedure 2006-31, Revocation of Election filed under I.R.C. 83(b)

1545-2040	Automatic Consent to change certain elections relating to the apportionment of interest expense and research and experimental expenditures (RP 2006-42)
1545-2044	Revenue Procedure 2015-40, Procedures for Requesting Competent Authority Assistance Under Tax Treaties
1545-2047**	Rescission of penalty for failure to include reportable transaction information with return
1545-2115*	TD 9481 - Travel Expenses of State Legislators (REG-119518-07)
1545-2120**	Revenue Procedures 2008-60; 2012-27: Election Involving the Repeal of the Bonding Requirement and Notification of Increase of Tax under § 42(j)(6)
1545-2134**	Notice 2009-41- Credit for Residential Energy Efficient Property
1545-2156**	Revenue Procedure 2010-13, Disclosure of Activities Grouped under Section 469
1545-2158	Notice 2010-54: Production Tax Credit for Refined Coal
1545-2167	Stripping Transactions for Qualified Tax Credit Bonds
1545-2169*	Notice 2010-30/Notice 2012-41 - Transitional Guidance for Taxpayers Claiming Relief Under the Military Spouses Residency Relief Act for Taxable Year 2009 and Subsequent Years
1545-2194**	Rules for Certain Rental Real Estate Activities
1545-2283	Form 461 Limitation on Business Losses
	<p>*OMB Numbers are or to be retired because they are applicable to Individual filers (1545-0074)</p> <p>** OMB Numbers are or to be retired because they are applicable to Individual (1545-0074) and business (1545-0123) filers</p> <p>*** OMB Numbers are or to be retired because they are applicable to Individual (1545-0074) and business (1545-0123) and Tax Exempt (1545-0047) filers</p>

Appendix C

OMB numbers that will no longer be separately reported in order to eliminate duplicate burden reporting. For individual filers, the following OMB numbers are or will be retired resulting in a total reduction of 94,011,246 reported burden hours:

Burden Hours	OMB Number	Title / Description
17049	1545-0138	U.S. Departing Alien Income Tax Statement
2370600	1545-1034	Passive Activity Credit Limitations
40	1545-1093*	Final Minimum Tax-Tax Benefit Rule (TD 8416)
3015000	1545-1201	Election to Expense Certain Depreciable Business Assets
100	1545-1244	T.D. 9013 Limitation on Passive Activity Losses and Credits-Treatment on Self-Charged Items of Income and Expense
16,600	1545-1384	Form 3911 - Taxpayer Statement Regarding Refund
5000	1545-1452	FI-43-94 (TD 8649 - Final) Regulations Under Section 1258 of the Internal Revenue Code of 1986; Netting Rule for Certain Conversion Transactions.
1975000	1545-1464	TD 8960 (Final) - Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions
316000	1545-1596	Form 8857
125000	1545-1616	TD 8816 (Final) Roth IRAs
17824793	1545-1629*	Paid Preparer's Due Diligence Checklist
24100	1545-1649	Rev. Proc. 99-21 Disability Suspension
1729	1545-1763	Form 8302---Electronic Deposit of Tax Refund of \$1 Million or more.
10000	1545-1773	Revenue Procedure 2014-55, Election Procedures and Information Reporting with Respect to Interests in Certain Canadian Retirement Plans
800	1545-1816	TD 9054 - Disclosure of Returns and Return Information to Designee of Taxpayer (as amended by TD 9618)
300000	1545-1930	T.D. 9248 - Residence and Source Rules Involving U.S. Possessions and Other Conforming Changes (Final and Temporary)

430	1545-1956*	Rev. Proc. 2007-25, Revenue Procedure regarding I.R.C. 6707A(e) and Disclosure with the SEC
1,027,515	1545-1973*	Net Profit from Business
72,201,704	1545-1974*	Schedule C (Form 1040), Profit or Loss From Business
400	1545-2018	Revenue Procedure 2006-31, Revocation of Election filed under I.R.C. 83(b)
3,700	1545-2115*	TD 9481 - Travel Expenses of State Legislators (REG-119518-07)
514836	1545-2139	Identity Theft Affidavit
2039	1545-2152	The Health Coverage Tax Credit (HCTC) Reimbursement Request Form
6200	1545-2169	Notice 2010-30/Notice 2012-41 - Transitional Guidance for Taxpayers Claiming Relief Under the Military Spouses Residency Relief Act for Taxable Year 2009 and Subsequent Years
1652000	1545-2195	Form 8938 Statement of Specified Foreign Financial Assets
94,011,246	Total Burden hours (or to be) discontinued	
* Discontinued in FY19		

[FR Doc. 2019-21066 Filed: 9/27/2019 8:45 am; Publication Date: 9/30/2019]